

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
ALEXANDRIA DIVISION

IN RE: )  
 ) CASE NO. 11-16996-BFK  
DANNY GLENN DENNISON, ) CHAPTER 13  
 )  
Debtor. )

**OBJECTION TO CONFIRMATION OF CHAPTER 13 PLAN  
NOTICE OF OBJECTION TO CONFIRMATION OF PLAN  
AND NOTICE OF SCHEDULED HEARING ON THIS OBJECTION**

1. Notice of Objection and Notice of Hearing

| <b>PLACE OF HEARING:</b>   | <b>DATE AND TIME OF HEARING:</b> |
|--|----------------------------------|
| Courtroom I<br>200 South Washington Street<br>Alexandria, Virginia 22314 | November 30, 2011<br>1:30 p.m.   |

**Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)**

2. Objection to Confirmation of Chapter 13 Plan

The United States of America, by and through undersigned counsel, on behalf of its Internal Revenue Service, hereby objects to confirmation of the proposed Chapter 13 Plan on the following grounds:

1. The Internal Revenue Service has timely filed a proof of claim setting forth the following information:

Robert K. Coulter  
Assistant United States Attorney  
VSB: 42512  
2100 Jamieson Avenue  
Alexandria, Virginia 22314  
Tel: (703) 299-3745  
Counsel for the United States of America

|                           |                    |
|---------------------------|--------------------|
| Date of Claim:            | September 30, 2011 |
| Priority Amount:          | \$13,046.56        |
| General Unsecured Amount: | \$27,500.33        |
| Total Claim Amount:       | \$40,546.89        |

The Service's proof of claim is partially estimated because at the time of filing it had not received the Debtor's 2010 income tax return. That return has been received by the Service, but not processed. The Proof of Claim will be amended, if appropriate, once the return has been processed.

2. The proposed plan does not adequately provide for the Internal Revenue Service's priority claim as required by 11 U.S.C. §1322(a)(2). Plans that do not provide for the full payment of priority claims are not confirmable. In re Escobedo, 28 F.3d 405 (7th Cir. 1994).

WHEREFORE, the United States respectfully requests that confirmation of the proposed plan be denied.

Respectfully submitted,

Neil H. MacBride  
United States Attorney

By: /s/ Robert K. Coulter  
Robert K. Coulter  
Assistant United States Attorney

CERTIFICATE OF SERVICE

I hereby certify that I have on this date served the foregoing Objection to Confirmation of Chapter 13 Plan, Notice of Objection and Notice of Scheduled Hearing upon all interested parties to this proceeding, by causing true and correct copies thereof to be placed in the United States mail, postage prepaid, addressed as follows:

Danny Glenn Dennison  
4001 Buckingham Court  
Dumfries, VA 22025

I hereby certify a copy of foregoing will be filed with the United States Bankruptcy Court electronically in the CM/ECF system. Notice of this filing will be sent to all parties by operation of the Court's electronic filing system. Parties may access this filing through the Court's system. Parties currently listed by the CM/ECF system to receive electronic notice in this case are set forth below.

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Date: November 21, 2011

/s/ Robert K. Coulter  
ROBERT K. COULTER